

## **HOW TO MAKE THE MOST OF THIS DOCUMENT**

This budget document serves two primary, but distinct purposes. One purpose is to present the City Council and the public with a clear picture of the services the city provides and of the policy alternatives that are available. The other purpose is to provide city management with a financial and operating plan that adheres to the city's financial policies. It also communicates the vision of the City Council and Leadership Team for the City of Glendale and presents the financial and organizational operations for each of the City's departments.

In an effort to assist users in navigating through this document, the following guide is provided.

The document begins with the Mayor's message that provides an overview of the key policy issues and organizational priorities built into the current year budget. A financial organization chart follows this message and provides a high level look at the operating, capital, debt service and contingency budgets. The budget calendar and a description of the budget process will help the user understand the time and effort that the City puts into developing a balance budget.

### **Budget Message**

The city manager's budget message outlines key components of the upcoming budget and discusses underlying administrative practices that support the city's organizational goals.

### **Budget Summaries**

The budget summary offers an overview of the city's finances and examines the following areas:

- The budget components, process and budget amendment policy
- Financial and operational summaries for all major funds
- Historical trends for revenues, expenditures and staffing

### **Financial Guidelines**

This section offers an overview of the City's financial planning practices including the following:

- The Five-Year Forecast provides the long-range financial outlook for city operations with details on how the revenue and expenditure projections are established,
- The Financial Plan discusses short- and long-term strategies that comprise the city's approach to financial planning, and
- The Financial Policies that form the framework and guidelines for overall fiscal planning and management.

### **Operating Budget**

This section provides a closer look at the various functions of each department. Each department has provided a description of their core job functions, goals and objectives for the upcoming



year, as well as recent accomplishments and other relevant statistics. The budget summaries include both historical and current year financial data for programs and services offered by the department. They also include a summary of the type of expenditures incurred by the department as well as trends on authorized staffing.

### **2009-2018 Capital Improvement Plan (CIP)**

The CIP section outlines all infrastructure improvements and additions and their respective funding sources, along with estimates for the associated operating impacts of each capital project. It starts with a narrative summary and is followed by detailed information such as funding source, project number and project description for both capital and operating costs by year for the first five years of the plan. In addition, the CIP includes five additional “out years” for future planning and discussion purposes.

### **Schedules**

This is the heart of the budget document as an operating and financial plan. These schedules summarize the City’s financial activities in a comprehensive, financial format.

### **Appendix**

This section includes some key city statistics regarding population, household income, occupational distribution, school enrollment and much, much more. You can also find information on the number of parks, libraries, fire and police stations.

A glossary of important financial and budgetary terms that are used throughout the City’s budget document and a “frequently asked questions” section, which helps address many of the most important aspects regarding the budget document, is also included.